

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 09/27/04

Date Issued 07/72

Revisions marked #

Filing Number 3,104

Page 1 of 2

SUBJECT

Gifts and Awards for State Employees

PURPOSE

To provide information regarding the policy of using state funds for the purchase of gifts and awards for employees.

AUTHORITATIVE REFERENCE

Department of Administration legal opinion dated November 6, 2000;
KSA 75-37,106(b); KSA 75-37,108(a); KAR 18-1-2; Internal Revenue Code(IRC) 274(j)
and IRC 74.

GENERAL INFORMATION

Gifts:

Gratuities, gifts or other favors to employees may not be purchased from state funds.

#In very specific instances, gifts of this nature (such as flowers or cards for the ill or deceased, Christmas cards, other holiday gifts) may be purchased, but only with specific statutory authority (e.g., contingency funds for elected officials).

Employee Use Funds, as described in PPM filing 9,103, may be used for these types of purchases.

Awards:

Please refer to the Department of Administration, Division of Personnel Services website <http://da.state.ks.us/ps/subject/award/default.htm> for the State of Kansas Employee Award and Recognition Program guidelines, nomination forms and procedures.

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 09/27/04

Date Issued 07/72

Revisions marked #

Filing Number 3,104

Page 2 of 2

CONTACT SOURCES

Questions regarding purchases of non-monetary or cash equivalent awards or gifts for employees should be directed to:

Division of Accounts and Reports
Central Accounting Services
Audit Services Team

Questions regarding W-2 reporting for payment of cash awards and certain non-monetary awards to employees should be directed to:

Division of Accounts and Reports
Payroll Services
Payroll Processing Team